

**Submission  
No 48**

## **ASSETS, PREMISES AND FUNDING OF THE NSW RURAL FIRE SERVICE**

**Organisation:** Tamworth Regional Council  
**Date Received:** 10 May 2024

Partially  
Confidential

## Tamworth Regional Council Submission

### Public Accounts Committee Inquiry

#### *Assets, premises and funding of the NSW Rural Fire Service*

#### **To Whom it Might Concern**

Tamworth Regional Council (TRC) makes this submission in relation to the Public Accounts Committee inquiry into the funding, maintenance, accounting and operational management of NSW Rural Fire Service.

#### **History**

The RFS website provides a good description of the history of the organisation. A brief review of that information makes the reader aware of the serious fires of the 1980's and early 1990's and the fact that they were the key drivers for the establishment of a single firefighting organisation (the RFS) in 1997. The RFS (being a State agency) effectively replaced the disjointed local efforts of the many councils that were each acting as an emergency response agency.

The state-wide response to the 2019/2020 fire season highlighted the benefit of having a single agency in control of rural fire fighting. The coordination of resources in the management of these events would have been impossible under the previous disjointed arrangements that saw Local Government undertaking this role.

#### **Current Legislative Arrangements and Potential Improvements**

Despite nearly three decades of positive and successful change in the emergency management arrangements for rural fires, the associated legislation has failed to keep pace.

- The current legislation appears to describe the RFS as undertaking their emergency response role on behalf of Local Government. In reality the RFS are the Lead Agency, under the direction of their own professional firefighting experts, with council providing a support role where appropriate. Clearly the State is now the primary decision maker in relation to this "response" aspect of the RFS operation, not Local Government.
- The current legislation also prescribes that council own and control all RFS buildings and fleet. In reality the RFS experts determine their own requirements, gain approval from their Commissioner, and advise council of the outcome. Clearly the State is now the primary decision maker in relation to this "asset control" aspect of the RFS operation, not Local Government.
- The current legislation suggests that council is a primary decision maker in the financial decisions of the RFS. In reality the funding requirements are determined by

the State Minister, approved by State Treasury, and advised to council. Clearly the State is now the decision maker in relation to this “financial control” aspect of the RFS operation, not Local Government.

As noted earlier, the success of the RFS in developing themselves into a single response agency across the State should now be accurately reflected through the various legislative provisions. Such provisions would finally enable the RFS to operate independently of Local Government, just as the Police, Ambulance and NSW Fire and Rescue currently do. Once this independence was achieved, the Local Emergency Management Committee would continue to provide the conduit for the effective coordination of resources between various agencies when required during a large-scale response. The Bush Fire Management Committee would remain an appropriate conduit for more detailed planning and management between the RFS and the various agencies and land managers that are directly involved in planning, preparing, responding and recovering from fire.

### **Ownership and Control of Assets**

TRC’s stance on the ownership and control of Rural Fire Service Assets is outlined in the attached *Accounting Position Paper*.

In summary, it is suggested that the RFS has complete control over the purchase, maintenance, management, operation and disposal of all of its vehicles. This is despite the legislative suggestion to the contrary.

It is recommended that this reality should be formally recognised.

### **Financial Accounting for Red Fleet**

TRC’s stance on the accounting for Rural Fire Service Assets and premises is outlined in the attached *Accounting Position Paper*. For the last two financial years TRC has been the recipient of a qualified audit opinion for non-recognition of rural fire-fighting equipment.

In summary, it is suggested that the RFS has complete control over the purchase, maintenance, management, operation and disposal of all of its vehicles. As a result, it is also suggested that the financial accounting for these assets should rest with the organisation holding that control, this being the RFS. This is despite the legislative suggestion to the contrary.

It is recommended that this reality should be formally recognised.

### **Funding Mechanism**

It is noted that the funding for the RFS is currently provided through a combination of State, Local Government and Insurance Industry contributions. Whilst on face value this would seem appropriate, it is noted that in recent years the funding requirements of the RFS have increased significantly, whilst the ability for Local Government to raise revenue is hamstrung by State Government rate pegging (which permits only CPI based annual increases in council rates). Effectively, the current arrangements mean that any increase in the Local Government funding contribution for the RFS (beyond CPI) can only be achieved through a reduction of other services provided by council.

In essence, TRC has virtually no control over the annual operating cost of the RFS, whilst also having no effective mechanism to raise the increased revenue required to cover their contribution that is determined by the State. This makes the current contribution system unsustainable for Local Government.

Ideally any funding for emergency services would come directly from the NSW property owners. Service NSW would be able to avail itself of the same property information supplied to councils and utilise this to raise charges. It could operate in the same way as (say) land tax but with lower thresholds for triggering the payment. Ideally this levy would be charged through Service NSW and no property owner in NSW would be exempt, including hospitals, schools, churches or even councils.

Should the above methodology be unpalatable, councils could act as an agent for the collection of the emergency services levy in the same way as they currently do for the Long Service Levy or the Plan First charges. Again, ideally the charge would be levied against all owners and there would be no property exempt.

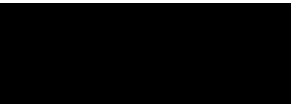
In both instances the debt, if unpaid, would show as a debt on the land and collected at the time of sale.

In any event, it is strongly recommended that the council contribution to emergency services be untied from council's rate base so that RFS funding can more readily respond to the needs of the community without directly impacting other local government services.

## **Conclusion**

The RFS website suggests that they are "the world's largest volunteer firefighting organisation, with over 70,000 volunteers and more than 2,000 brigades". Despite having an annual budget that exceeds virtually every council in NSW, and their ongoing development of a single coordinated state wide agency, the RFS suggest that they do not own (or even control?) the overwhelming majority of its plant and equipment. This bizarre situation comes about, not as a result of an inability of the RFS to actually manage their own equipment and activities, but from a historical legacy prescribed in some out-of-date legislation.

With the recent developments in centrally coordinating emergency management across NSW and Australia, it is time to modernise the operations of the RFS and make it clear that they are accountable for their own assets. It is time for the RFS to take control of their own funding requirements, including an appropriate mechanism for those funds to be raised across NSW without directly impacting other government services, and it is time to put an end to the legal fiction that suggests that the RFS is currently providing fire-fighting services on behalf of over 100 individual local government bodies.



Murray Russell  
Local Emergency Management Officer  
Acting Director Regional Services  
Tamworth Regional Council

Call Sign	BFO	Vehicle Make, Model and Series	Build Year	Age (2021)	Home Location	Vin/ Chassis	Fleet No.	RFS Category	Replacement Cost	Acc Dep'n	Estimated Value
ATTUNGA 1	BFO1500	ISUZU - F3 FTS750 CAB CHASSIS DUAL CAB	2006	15	Attunga	JALFTS34H67000216	FF14019	Cat 1 DC	368,452.00	235,810	132,642
ATTUNGA 9	BFO7808	TOYOTA LANDCRUISER VD79R CAB CHASSIS 2DR MAN 5SP	2020	1	Attunga	JTEL71J90B012887	FF1858	Cat 9	126,845.00	10,148	116,697
BARRABA 1	BFO2044	ISUZU - F3 FTS750 CAB CHASSIS DUAL CAB	2006	15	Barraba	JALFTS34H47000136	FF9485	Cat 1 DC	368,452.00	235,810	132,642
BENDEMEER 1	BFO6270	ISUZU FTS800 4X4 CREW CAB - MY11 FH - AUTO	2015	6	Bendemeer	JALFTS34LE7000211		Cat 1DC	368,452.00	103,167	265,285
BENDEMEER 7	BFO5832	ISUZU - NH NPS300 CAB CHASSIS 4D, WB; SINGLE CAB	2012	9	Bendemeer	JAANPS75HB7100872	FF3024	Cat 7SC	210,540.00	50,530	160,010
BORAH 1	BFO5072	ISUZU - FH FTS800 CAB CHASSIS 6D, WB; SINGLE CAB	2010	11	Borah - Tamworth	JALFTS34L97000274	FF2335	Cat 1 SC	352,247.00	169,079	183,168
BORAH 7	BFO2452	MITSUBISHI - CANTER FG649 CAB CHASSIS TD4; SINGLE CAB	2007	14	Borah - Tamworth	JLFFG649COKJ40416	FF0613			0	
BURINDI 1	BFO2042	ISUZU - F3 FTS750 CAB CHASSIS DUAL CAB	2004	17	Burindi	JALFTS34H47000179	FF9502	Cat 1DC	368452	265,286	103,166
CROW MOUNTAIN 7	BFO2488	MITSUBISHI - CANTER FG649 MWB CREW CAB	2006	15	Crow Mountain	JLFFG649EOKJ40698	FF10156	Cat 7DC	217585	139,255	78,330
DUNGOWAN 7 ALPHA	BFO2092	MITSUBISHI - CANTER FG649C6 CAB CHASSIS 4D -SINGLE CAB	2004	17	Dungowan	JLFFG649COKJ40186	FF9964	Cat 7SC	210540	151,589	58,951
DUNGOWAN 7 BRAVO	BFO5120	ISUZU - NH NPS300 CAB CHASSIS 4D, WB; SINGLE CAB	2010	11	Dungowan	JAANPS75H87101634	FF2371	Cat 7SC	210540	101,060	109,480
DURI 1	BFO4481	HINO - 500 1322 4X4 GT8J CAB CHASSIS 6D; CREW CAB	2009	12	Duri	JHDGT8JKKXX12012	FF1683	Cat 1DC	368452	191,596	176,856
GAROO 7	BFO1180	MITSUBISHI - CANTER FG649 MWB 4D - SINGLE CAB	2005	16	Garoo	JLFFG649COKJ40205	FF9978	Cat 7SC	210540	143,168	67,372
GOWRIE 1	BFO1891	ISUZU - F3 FTS800 CAB CHASSIS DUAL CAB	2009	12	Gowrie	JALFTS34L97000197	FF1731	Cat 1DC	368542	191,686	176,856
GOWRIE 7	BFO5899	ISUZU - NPS 75/45 - 155 - MY14 NH - CREW CAB	2018	3	Gowrie	JAANPS75HG7100581		Cat 7DC	217585	34,814	182,771
GOWRIE 9	BFO6439	TOYOTA LANDCRUISER VD79R 4.4TD LC90	2015	6	Gowrie	JTEL71J300034749		Cat 9	126845	35,517	91,328
HALLS CREEK 1	BFO0763	ISUZU - FTS700 CAB CHASSIS DUAL CAB 6D	1994	27	Halls Creek	JALFTS12HN3600294	FF8468			0	0
HALLS CREEK 7	BFO5119	ISUZU - NH NPS300 CAB CHASSIS 4D, WB: - SINGLE CAB	2010	11	Halls Creek	JAANPS75H87101639	FF2370	Cat 7SC	210,540	101,060	109,480
HANGING ROCK 1	BFO4527	ISUZU-F3 FTS 800 CAB CHASSID 6D,WB: SINGLE CAB	2009	12	Hanging Rock - Tamworth	JALFTS34L97000131	FF1755			0	
HANGING ROCK 9	BFO6125	TOYOTA - LANDCRUISER VD79R CAB CHASSIS 2DR MAN 5SP	2012	9	Hanging Rock - Tamworth	JTEL71J200030210	FF3059			0	
KINGSWOOD 1	BFO6689	ISUZU FTS139-260 4X4 CREW CAB AUTO	2018	3	Kingswood	JALFTS34LH7000138		Cat 1DC	368452	58,953	309,499
KINGSWOOD 7	BFO5842	MITSUBISHI - CANTER FG639C WIDE CAB 4D	1996	25	Kingswood	6F6G4H17ATT000013	FF2346			0	0
KOOTINGAL 1	BFO7713	ISUZU - FHFTS	2020	1	Kootingal/Moonbi	JALFTS34LK7000279		Cat 1DC	368452	14,739	353,713
KOOTINGAL 7	BFO6290	ISUZU - NPS300 NH 4X4 CREW; CAB CHASSIS	2015	6	Kootingal/Moonbi	JAANPS75HD7100890	FF	Cat 7DC	217,585.00	60,924	156,661
KOOTINGAL 9	BFO7501	TOYOTA LANDCRUISER - LC70 SINGLE CAB, 4X4	2019	2	Kootingal/Moonbi	JTEL71J607404874		Cat 9	126845	15,222	111,623
LIMBRI 7	BFO5860	MITSUBISHI - CANTER FG637C6 WIDE CAB 4; SINGLE CAB	1997	24	Limbri / Mulla Creek	6F6G4G97AVT000234	FF2329			0	0
LIMBRI 9	BFO8370	TOYOTA LANDCRUISER - VD79R CAB CHASSIS 2DR MAN 5SP	2013	8	Limbri / Mulla Creek	JTEL71J100032482	FF3649	Cat 9	126845	45,665	81,180
LOOMBERAH 1	BFO6201	ISUZU - FH MY12 FTS800 CAB CHASSIS 6D; SINGLE CAB	2012	9	Loomberah	JALFTS34LD7000046	FF3342	Cat 1SC	352,247	140,898	211,349
MANILLA 1	BFO5505	ISUZU FTS800 MY15 4X4 CREW CAB AUTO	2015	6	Manilla	JALFTS34LF000038		Cat 1DC	368452	103,167	265,285
MANILLA 7	BFO7452	ISUZU - NPS 75/45 - 155; CREW CAB 4X4	2019	2	Manilla	JAANPS75HJ7100424		Cat 7DC	217,585	26,111	191,474
MOORE CREEK 1	BFO4534	ISUZU - F3 FTS800 4X4 CAB CHASSIS CREW CAB	2009	12	Moore Creek	JALFTS34L97000159	FF1762	Cat 1DC	368,452	191,596	176,856
MOORE CREEK 7	BFO5891	ISUZU - NH NPS300 CAB CHASSIS 4D CREW CAB	2012	9	Moore Creek	JAANPS75HB7101202	FF3133	Cat 7SC	210540	84,216	126,324
MOORE CREEK 9	BFO5569	TOYOTA LANDCRUISER VD79R 4.4TD LC90	2015	6	Moore Creek	JTEL71J400035974		Cat 9	126845	35,517	91,328
MT LINDSAY 7	BFO0025	MITSUBISHI CANTER FG649C6 SWB 4WD CAB CHASSIS 4D	2005	16	Mt Lindsay	JLFFG649COKJ40207	FF9980	Cat 7SC	210540	143,168	67,372
MT LINDSAY 9	BFO4687	TOYOTA LANDCRUISER VD79R CAB CHASSIS 2DR MAN 5SP	2009	12	Mt Lindsay	JTEL71J100014239	FF1858	Cat 9	126845	65,960	60,885
NAMOI RIVER 1	BFO8883	FTS750 CAB CHASSIS DUAL CAB 6D	1998	23	Namoi River	JALFTS33HT3000312	FF8947	Cat 1DC	368452	353,714	14,738
NAMOI RIVER 7	BFO2535	MITSUBISHI - CANTER FG649 4X4 MWB CREW CAB	2006	15	Namoi River	JLFFG649EOKJ40711	FF10159	Cat 7SC	210540	134,746	75,794
NIANGALA 7	BFO8945	MITSUBISHI - CANTER FG637C6 WIDE CAB; SINGLE CAB	1998	23	Niangala	JMFFG637CONL00256	FF10566	Cat 7SC	210540	202,119	8,421
NUNDLE 1	BFO5778	ISUZU - FH MY11 FTS800 CAB CHASSIS DUAL; CREW CAB	2012	9	Nundle	JALFTS34LB7000326	FF2977	Cat 1SC	352247	140,899	211,348
NUNDLE 7	BFO2131	MITSUBISHI - CANTER FG649 4X4 SWB TD4; SINGLE CAB	2006	15	Nundle	JLFFG649COKJ40318	FF10031	Cat 7SC	210540	134,746	75,794
OGUNBIL 7	BFO2429	MITSUBISHI - CANTER FG649 4X4 SWB TD4; SINGLE CAB	2007	14	Ogunbil	JLFFG649COKJ40414	FF0612	Cat 7SC	210540	126,324	84,216
PIALLAMORE 2	BFO2243	ISUZU - FSS550 CAB CHASSIS 6D, WB: 370; SINGLE CAB	2001	20	Piallamore	JALFSS33FY7000033	FF7443	cat 2	312439	262,449	49,990
PIALLAMORE 7	BFO1974	MITSUBISHI - CANTER FG649 MWB 4WD 4D; SINGLE CAB	2005	16	Piallamore	JLFFG649COKJ40227	FF9987	Cat 7SC	210540	143,168	67,372
RUSHES CREEK 2	BFO8422	ISUZU - FSS550 CAB CHASSIS 6D, WB: 370; SINGLE CAB	1997	24	Rushes Creek	JALFSS33FT3000079	FF7396			0	0
SOMERTON 1	BFO1543	ISUZU - F3 FTS750 CAB CHASSIS DUAL CAB	2006	15	Somerton	JALFTS34H67000155	FF14020	Cat 1DC	368452	235,810	132,642
TAMWORTH 1	BFO8569	ISUZU - 800 FH MY11 CREW CAB CHASSIS	2013	8	Tamworth City	JALFTS34LD7000181	FF3459	Cat 1DC	368452	132,643	235,809
TAMWORTH 7	BFO5638	ISUZU NPS300 MY14 NH 4X4 CREW CAB CHASSIS	2015	6	Tamworth City	JAANPS75HF7100444		Cat 7DC	210540	53,879	156,661
TAMWORTH 9	BFO2682	TOYOTA LANDCRUISER LC70 CAB CHASSIS 2 DR	2020	1	Tamworth City	JTEL71J80B018955		Cat 9	126845	10,148	116,697
THIRLDENE 7	BFO2093	MITSUBISHI - CANTER FG649E6 MWB 4WD 4D; SINGLE CAB	2004	17	Thirldene	JLFFG649COKJ40165	FF9955	Cat 7SC	210540	151,589	58,951
WARRABAH 7	BFO1312	MITSUBISHI - CANTER FG649 MWB 4WD 4D; SINGLE CAB	2005	16	Warrabah	JLFFG649COKJ40203	FF9977	Cat 7SC	210540	143,168	67,372
WARRAL 2	BFO1605	ISUZU - F3 FSS550 CAB CHASSIS DUAL CAB	2007	14	Warral	JALFSS34H67000102	FF0574	Cat 2	312439	187,464	124,975
WATSONS CREEK 7	BFO2541	MITSUBISHI - CANTER FG649 SWB TD4; SINGLE CAB	2007	14	Watsons Creek	JLFFG649COKJ40407	FF0614	Cat 7 SC	210540	126,324	84,216
WATSONS CREEK 9	BFO6227	TOYOTA LANDCRUISER - VD79R CAB CHASSIS 2DR MAN 5SP	2012	9	Watsons Creek	JTEL71J300030359	FF3303	Cat 9	126845	50,738	76,107
WEABONGA 7	BFO5874	MITSUBISHI - CANTER FG639C WIDE CAB 4D; SINGLE CAB	1996	25	Weabonga	6F6G4H17ATB000008	FF2341			0	0
WINTON 1	BFO2080	ISUZU - F3 FTS750 CAB CHASSIS DUAL CAB	2007	14	Winton	JALFTS34H67000415	FF0591	Cat 1DC	368452	221,072	147,380
WOODSREEF 7	BFO2547	MITSUBISHI - CANTER FG649 4X4 SWB TD4; SINGLE CAB	2007	14	Woodsreef	JLFFG649COKJ40412	FF0615	Cat 7SC	210540	126,324	84,216
WOODSREEF 9	BFO4305	TOYOTA LANDCRUISER - VD79R CAB CHASSIS 2DR MAN 5SP	2007	14	Woodsreef	JTEL71J200009888	FF1432	Cat 9	126845	76,107	50,738



NSW RFS APPLIANCE COSTING / DEPRECIATION SCHEDULE												
Year	Cat 1 MP	Cat 1 DC	Cat 1 SC	Cat 2	Cat 6	Cat 7 SC	Cat 7 DC	Cat 9	Cat 10	Cat 13	Cat 15 Boat	Cat 1 Refurb
-	-	-	-	-	-	-	-	-	-	-	-	-
New	\$ 322,439.00	\$ 368,452.00	\$ 352,247.00	\$ 312,439.00	\$ 465,440.00	\$ 210,540.00	\$ 217,585.00	\$ 126,845.00	\$ 486,840.00	\$ 390,609.00	\$ 580,000.00	\$ 105,000.00
1	\$ 309,541.44	\$ 353,713.92	\$ 338,157.12	\$ 299,941.44	\$ 446,822.40	\$ 202,118.40	\$ 208,881.60	\$ 121,771.20	\$ 467,366.40	\$ 374,984.64	\$ 556,800.00	\$ 100,800.00
2	\$ 296,643.88	\$ 338,975.84	\$ 324,067.24	\$ 287,443.88	\$ 428,204.80	\$ 193,696.80	\$ 200,178.20	\$ 116,697.40	\$ 447,892.80	\$ 359,360.28	\$ 533,600.00	\$ 96,600.00
3	\$ 283,746.32	\$ 324,237.76	\$ 309,977.36	\$ 274,946.32	\$ 409,587.20	\$ 185,275.20	\$ 191,474.80	\$ 111,623.60	\$ 428,419.20	\$ 343,735.92	\$ 510,400.00	\$ 92,400.00
4	\$ 270,848.76	\$ 309,499.68	\$ 295,887.48	\$ 262,448.76	\$ 390,969.60	\$ 176,853.60	\$ 182,771.40	\$ 106,549.80	\$ 408,945.60	\$ 328,111.56	\$ 487,200.00	\$ 88,200.00
5	\$ 257,951.20	\$ 294,761.60	\$ 281,797.60	\$ 249,951.20	\$ 372,352.00	\$ 168,432.00	\$ 174,068.00	\$ 101,476.00	\$ 389,472.00	\$ 312,487.20	\$ 464,000.00	\$ 84,000.00
6	\$ 245,053.64	\$ 280,023.52	\$ 267,707.72	\$ 237,453.64	\$ 353,734.40	\$ 160,010.40	\$ 165,364.60	\$ 96,402.20	\$ 369,998.40	\$ 296,862.84	\$ 440,800.00	\$ 79,800.00
7	\$ 232,156.08	\$ 265,285.44	\$ 253,617.84	\$ 224,956.08	\$ 335,116.80	\$ 151,588.80	\$ 156,661.20	\$ 91,328.40	\$ 350,524.80	\$ 281,238.48	\$ 417,600.00	\$ 75,600.00
8	\$ 219,258.52	\$ 250,547.36	\$ 239,527.96	\$ 212,458.52	\$ 316,499.20	\$ 143,167.20	\$ 147,957.80	\$ 86,254.60	\$ 331,051.20	\$ 265,614.12	\$ 394,400.00	\$ 71,400.00
9	\$ 206,360.96	\$ 235,809.28	\$ 225,438.08	\$ 199,960.96	\$ 297,881.60	\$ 134,745.60	\$ 139,254.40	\$ 81,180.80	\$ 311,577.60	\$ 249,989.76	\$ 371,200.00	\$ 67,200.00
10	\$ 193,463.40	\$ 221,071.20	\$ 211,348.20	\$ 187,463.40	\$ 279,264.00	\$ 126,324.00	\$ 130,551.00	\$ 76,107.00	\$ 292,104.00	\$ 234,365.40	\$ 348,000.00	\$ 63,000.00
11	\$ 180,565.84	\$ 206,333.12	\$ 197,258.32	\$ 174,965.84	\$ 260,646.40	\$ 117,902.40	\$ 121,847.60	\$ 71,033.20	\$ 272,630.40	\$ 218,741.04	\$ 324,800.00	\$ 58,800.00
12	\$ 167,668.28	\$ 191,595.04	\$ 183,168.44	\$ 162,468.28	\$ 242,028.80	\$ 109,480.80	\$ 113,144.20	\$ 65,959.40	\$ 253,156.80	\$ 203,116.68	\$ 301,600.00	\$ 54,600.00
13	\$ 154,770.72	\$ 176,856.96	\$ 169,078.56	\$ 149,970.72	\$ 223,411.20	\$ 101,059.20	\$ 104,440.80	\$ 60,885.60	\$ 233,683.20	\$ 187,492.32	\$ 278,400.00	\$ 50,400.00
14	\$ 141,873.16	\$ 162,118.88	\$ 154,988.68	\$ 137,473.16	\$ 204,793.60	\$ 92,637.60	\$ 95,737.40	\$ 55,811.80	\$ 214,209.60	\$ 171,867.96	\$ 255,200.00	\$ 46,200.00
15	\$ 128,975.60	\$ 147,380.80	\$ 140,898.80	\$ 124,975.60	\$ 186,176.00	\$ 84,216.00	\$ 87,034.00	\$ 50,738.00	\$ 194,736.00	\$ 156,243.60	\$ 232,000.00	\$ 42,000.00
16	\$ 116,078.04	\$ 132,642.72	\$ 126,808.92	\$ 112,478.04	\$ 167,558.40	\$ 75,794.40	\$ 78,330.60	\$ 45,664.20	\$ 175,262.40	\$ 140,619.24	\$ 208,800.00	\$ 37,800.00
17	\$ 103,180.48	\$ 117,904.64	\$ 112,719.04	\$ 99,980.48	\$ 148,940.80	\$ 67,372.80	\$ 69,627.20	\$ 40,590.40	\$ 155,788.80	\$ 124,994.88	\$ 185,600.00	\$ 33,600.00
18	\$ 90,282.92	\$ 103,166.56	\$ 98,629.16	\$ 87,482.92	\$ 130,323.20	\$ 58,951.20	\$ 60,923.80	\$ 35,516.60	\$ 136,315.20	\$ 109,370.52	\$ 162,400.00	\$ 29,400.00
19	\$ 77,385.36	\$ 88,428.48	\$ 84,539.28	\$ 74,985.36	\$ 111,705.60	\$ 50,529.60	\$ 52,220.40	\$ 30,442.80	\$ 116,841.60	\$ 93,746.16	\$ 139,200.00	\$ 25,200.00
20	\$ 64,487.80	\$ 73,690.40	\$ 70,449.40	\$ 62,487.80	\$ 93,088.00	\$ 42,108.00	\$ 43,517.00	\$ 25,369.00	\$ 97,368.00	\$ 78,121.80	\$ 116,000.00	\$ 21,000.00
21	\$ 51,590.24	\$ 58,952.32	\$ 56,359.52	\$ 49,990.24	\$ 74,470.40	\$ 33,686.40	\$ 34,813.60	\$ 20,295.20	\$ 77,894.40	\$ 62,497.44	\$ 92,800.00	\$ 16,800.00
22	\$ 38,692.68	\$ 44,214.24	\$ 42,269.64	\$ 37,492.68	\$ 55,852.80	\$ 25,264.80	\$ 26,110.20	\$ 15,221.40	\$ 58,420.80	\$ 46,873.08	\$ 69,600.00	\$ 12,600.00
23	\$ 25,795.12	\$ 29,476.16	\$ 28,179.76	\$ 24,995.12	\$ 37,235.20	\$ 16,843.20	\$ 17,406.80	\$ 10,147.60	\$ 38,947.20	\$ 31,248.72	\$ 46,400.00	\$ 8,400.00
24	\$ 12,897.56	\$ 14,738.08	\$ 14,089.88	\$ 12,497.56	\$ 18,617.60	\$ 8,421.60	\$ 8,703.40	\$ 5,073.80	\$ 19,473.60	\$ 15,624.36	\$ 23,200.00	\$ 4,200.00
25	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ -
4%	\$ 12,897.56	\$ 14,738.08	\$ 14,089.88	\$ 12,497.56	\$ 18,617.60	\$ 8,421.60	\$ 8,703.40	\$ 5,073.80	\$ 19,473.60	\$ 15,624.36	\$ 23,200.00	\$ 4,200.00

OTHER VEHICLES

Year	Row Ref	PC 8st 2WD I-Max	PC 9st Merc Sprint AWD	BUS 2WD 12st	BUS 2WD 25st	i-Load 6st	OCV Sprinter	OCV Trailer	Med Logistics Vehicle	Light Logistics Vehicle	Light Rescue	Group Officer
-	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New	3	\$ 64,000.00	\$ 141,000.00	\$ 68,000.00	\$ 157,000.00	\$ 54,000.00	\$ 400,000.00	\$ 130,000.00	\$ 172,900.00	\$ 100,000.00	\$ 145,000.00	\$ 78,000.00
1	4	\$ 61,440.00	\$ 135,360.00	\$ 65,280.00	\$ 150,720.00	\$ 51,840.00	\$ 384,000.00	\$ 124,800.00	\$ 165,984.00	\$ 96,000.00	\$ 139,200.00	\$ 74,880.00
2	5	\$ 58,880.00	\$ 129,720.00	\$ 62,560.00	\$ 144,440.00	\$ 49,680.00	\$ 368,000.00	\$ 119,600.00	\$ 159,068.00	\$ 92,000.00	\$ 133,400.00	\$ 71,760.00
3	6	\$ 56,320.00	\$ 124,080.00	\$ 59,840.00	\$ 138,160.00	\$ 47,520.00	\$ 352,000.00	\$ 114,400.00	\$ 152,152.00	\$ 88,000.00	\$ 127,600.00	\$ 68,640.00
4	7	\$ 53,760.00	\$ 118,440.00	\$ 57,120.00	\$ 131,880.00	\$ 45,360.00	\$ 336,000.00	\$ 109,200.00	\$ 145,236.00	\$ 84,000.00	\$ 121,800.00	\$ 65,520.00
5	8	\$ 51,200.00	\$ 112,800.00	\$ 54,400.00	\$ 125,600.00	\$ 43,200.00	\$ 320,000.00	\$ 104,000.00	\$ 138,320.00	\$ 80,000.00	\$ 116,000.00	\$ 62,400.00
6	9	\$ 48,640.00	\$ 107,160.00	\$ 51,680.00	\$ 119,320.00	\$ 41,040.00	\$ 304,000.00	\$ 98,800.00	\$ 131,404.00	\$ 76,000.00	\$ 110,200.00	\$ 59,280.00
7	10	\$ 46,080.00	\$ 101,520.00	\$ 48,960.00	\$ 113,040.00	\$ 38,880.00	\$ 288,000.00	\$ 93,600.00	\$ 124,488.00	\$ 72,000.00	\$ 104,400.00	\$ 56,160.00
8	11	\$ 43,520.00	\$ 95,880.00	\$ 46,240.00	\$ 106,760.00	\$ 36,720.00	\$ 272,000.00	\$ 88,400.00	\$ 117,572.00	\$ 68,000.00	\$ 98,600.00	\$ 53,040.00
9	12	\$ 40,960.00	\$ 90,240.00	\$ 43,520.00	\$ 100,480.00	\$ 34,560.00	\$ 256,000.00	\$ 83,200.00	\$ 110,656.00	\$ 64,000.00	\$ 92,800.00	\$ 49,920.00
10	13	\$ 38,400.00	\$ 84,600.00	\$ 40,800.00	\$ 94,200.00	\$ 32,400.00	\$ 240,000.00	\$ 78,000.00	\$ 103,740.00	\$ 60,000.00	\$ 87,000.00	\$ 46,800.00
11	14	\$ 35,840.00	\$ 78,960.00	\$ 38,080.00	\$ 87,920.00	\$ 30,240.00	\$ 224,000.00	\$ 72,800.00	\$ 96,824.00	\$ 56,000.00	\$ 81,200.00	\$ 43,680.00
12	15	\$ 33,280.00	\$ 73,320.00	\$ 35,360.00	\$ 81,640.00	\$ 28,080.00	\$ 208,000.00	\$ 67,600.00	\$ 89,908.00	\$ 52,000.00	\$ 75,400.00	\$ 40,560.00
13	16	\$ 30,720.00	\$ 67,680.00	\$ 32,640.00	\$ 75,360.00	\$ 25,920.00	\$ 192,000.00	\$ 62,400.00	\$ 82,992.00	\$ 48,000.00	\$ 69,600.00	\$ 37,440.00
14	17	\$ 28,160.00	\$ 62,040.00	\$ 29,920.00	\$ 69,080.00	\$ 23,760.00	\$ 176,000.00	\$ 57,200.00	\$ 76,076.00	\$ 44,000.00	\$ 63,800.00	\$ 34,320.00
15	18	\$ 25,600.00	\$ 56,400.00	\$ 27,200.00	\$ 62,800.00	\$ 21,600.00	\$ 160,000.00	\$ 52,000.00	\$ 69,160.00	\$ 40,000.00	\$ 58,000.00	\$ 31,200.00
16	19	\$ 23,040.00	\$ 50,760.00	\$ 24,480.00	\$ 56,520.00	\$ 19,440.00	\$ 144,000.00	\$ 46,800.00	\$ 62,244.00	\$ 36,000.00	\$ 52,200.00	\$ 28,080.00
17	20	\$ 20,480.00	\$ 45,120.00	\$ 21,760.00	\$ 50,240.00	\$ 17,280.00	\$ 128,000.00	\$ 41,600.00	\$ 55,328.00	\$ 32,000.00	\$ 46,400.00	\$ 24,960.00
18	21	\$ 17,920.00	\$ 39,480.00	\$ 19,040.00	\$ 43,960.00	\$ 15,120.00	\$ 112,000.00	\$ 36,400.00	\$ 48,412.00	\$ 28,000.00	\$ 40,600.00	\$ 21,840.00
19	22	\$ 15,360.00	\$ 33,840.00	\$ 16,320.00	\$ 37,680.00	\$ 12,960.00	\$ 96,000.00	\$ 31,200.00	\$ 41,496.00	\$ 24,000.00	\$ 34,800.00	\$ 18,720.00
20	23	\$ 12,800.00	\$ 28,200.00	\$ 13,600.00	\$ 31,400.00	\$ 10,800.00	\$ 80,000.00	\$ 26,000.00	\$ 34,580.00	\$ 20,000.00	\$ 29,000.00	\$ 15,600.00
21	24	\$ 10,240.00	\$ 22,560.00	\$ 10,880.00	\$ 25,120.00	\$ 8,640.00	\$ 64,000.00	\$ 20,800.00	\$ 27,664.00	\$ 16,000.00	\$ 23,200.00	\$ 12,480.00
22	25	\$ 7,680.00	\$ 16,920.00	\$ 8,160.00	\$ 18,840.00	\$ 6,480.00	\$ 48,000.00	\$ 15,600.00	\$ 20,748.00	\$ 12,000.00	\$ 17,400.00	\$ 9,360.00
23	26	\$ 5,120.00	\$ 11,280.00	\$ 5,440.00	\$ 12,560.00	\$ 4,320.00	\$ 32,000.00	\$ 10,400.00	\$ 13,832.00	\$ 8,000.00	\$ 11,600.00	\$ 6,240.00
24	27	\$ 2,560.00	\$ 5,640.00	\$ 2,720.00	\$ 6,280.00	\$ 2,160.00	\$ 16,000.00	\$ 5,200.00	\$ 6,916.00	\$ 4,000.00	\$ 5,800.00	\$ 3,120.00
25	28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,560.00	\$ 5,640.00	\$ 2,720.00	\$ 6,280.00	\$ 2,160.00	\$ 16,000.00	\$ 5,200.00	\$ 6,916.00	\$ 4,000.00	\$ 5,800.00	\$ 3,120.00

## Young, Sherrill

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**From:** Groth, Steve  
**Sent:** Monday, 4 July 2022 9:36 AM  
**To:** Young, Sherrill  
**Subject:** RE: RFS vehicles

Hi Sherrill,

Break-down of Council's service and repair work for NSW RFS Tamworth Region Local Government Area vehicles as below :-

- All unregistered vehicles (trucks, utes and trailers) - which accounts for approx. 95 % of their fleet - are serviced and repaired in our workshop at Lockheed Street
- Six older registered vehicles (Isuzu D-Max and five Toyota Landcruisers) are also serviced and repaired in our Lockheed Street workshop.
- Several registered newer model passenger vehicles (non-firefighting) driven by the office staff at the NSW RFS Headquarters across the road from this depot have their servicing and repairs arranged direct by NSW RFS staff through the respective dealers – we believe there is five or six vehicles that have this done as we don't see them.

Regards

Steve.

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**From:** Young, Sherrill [REDACTED] >  
**Sent:** Friday, 1 July 2022 4:21 PM  
**To:** Groth, Steve <[REDACTED]>  
**Subject:** RFS vehicles

Hi Steve

Can you refresh my memory do we actually service these vehicles or do we just arrange for the RFS vehicles to be serviced?

Thanks

### Sherrill Young

Finance Manager

[REDACTED]

437 Peel Street  
PO Box 555 Tamworth NSW 2340  
[www.tamworth.nsw.gov.au](http://www.tamworth.nsw.gov.au)



Tamworth Regional Council acknowledges the Gamilaroi/Kamilaroi people, who are the Traditional Custodians of this land. We would like to pay respect to Elders past and present, and extend that respect to other Aboriginal and Torres Strait Islander peoples living in and visiting our Region.

## Tamworth DTZ Brigade Station Locations

Brigade	Station Location	GR
Attunga	2 Attunga St, Attunga	938 762 Attunga
Barraba	Morrow st, Barraba	705 368 Barraba
Bendemeer	Caroline St, Bendemeer	237 825 Bendemeer
Borah 1	"Towri" Borah Rd off Rangari Rd, Borah	682 986 Manilla
Burindi 1	Burindi "Burindi Station"	511 286 Plagyan
Crow Mountain	2/792620 Split Rock Dam Picnic Rd Tea Tree	773 286 Barraba
Dungowan	Nundle Rd x Duri-Dungowan Rd	190 455 Dungowan
Duri	Piallaway St, Duri (off Werris Creek Rd)	923 441 Duri
Garoo	333 Garoo Rd	015 254 Emblem
Gowrie	238 Sweenys Ln	954 304 Goonoo Goonoo
Halls Creek	Settlers Rd	956 973 Mundowey
Hanging Rock	Barry Rd	280 156 Nundle
Kingswood	Spains Ln	000 505 Duri
Kootingal	New England Hwy x Churchhill Dr	147 643 Moonbi
Limbri	Railway St	239 647 Moonbi
Loomberah	Monteray x Duri-Dungowan Rd	114 426 Dungowan
Manilla	Station St	822 952 Baldwin
Moore Creek	1019 Upper Moore Creek Rd	015 611 Attunga
Mt Lindsay	Horton Falls Rd x Cut Rd, Upper Horton	424 392 Tareela
Namoi River	Namoi River Rd	880 070 Mundowey
Namoi River	Wimbourne Rd	770 080 Manilla
Niangala	Toby Rd	468 366 Niangala
Nundle	Innes St x Gill St	221 175 Nundle
Ogunbil	234/755350 Ogunbil Rd	336 335 Niangala
Piallamore	Nundle Rd	150 506 Dungowan
Rushes Creek	"SugarLoaf" 1926 Rushes Creek	700 850 Baldwin
Somerton	Milkmaid St, Somerton	747 748 Somerton
Tamworth City	19-23 Lockheed St, Tamworth	006 583 Tamworth
Thirldene	1/748036 Bonnay-Linton Rd, Thirldene	009 445 Ironbark
Warrabah 7	"Orrabah" 130 Stone Hut Rd Retreat	102 121 Kingstown
Warral	6 Warral Rd, Warral	969 515 Duri
Watsons Creek	Old School Rd, Watsons Creek	133 983 Watsons Creek
Weabonga	Mitchell St, Weabonga	401 457 Weabonga
Winton 1	"Glen Allen" Winton Via Duri, Winton	811 557 Winton
Woodsreef 7	"Gundamulda" 1560 McIntyre Rd, Woodsreef	783 444 Piedmont
Woodsreef 9	"Pryton" Old Bundarra Rd, Woodsreef	888 523 Drummond
Woolbrook	2 Trainview St, Woolbrook	473 751 Walcha Road
Woolomin	Munro St, Woolomin	283 353 Woolomin
Limbri 9	482 Mulla Creek Rd, Limbri	219 605 Moonbi
Recon Bravo	826 Wittagoona Rd, Halls Creek	900 073 Mundowey

## APPENDIX

### Sixty-one per cent of the total value of uncorrected errors was due to unrecorded rural firefighting equipment

In 2017, we recommended that OLG should address the different practices across the local government sector in accounting for rural firefighting equipment.

In 2020–21, 68 (2019–20: 68) councils did not record rural firefighting equipment in their financial statements estimated to be \$145 million (2019–20: \$119 million). Forty-one councils recognise this equipment in their financial statements with a total value of \$162.8 million, highlighting the inconsistent recognition practices across the local government sector.

The financial statements of the NSW Total State Sector and the NSW Rural Fire Service do not include these assets, as the State is of the view that rural firefighting equipment that has been vested to councils under section 119(2) of the *Rural Fires Act 1997* is not controlled by the State. In reaching this conclusion, the State argued that on balance it would appear the councils control the rural firefighting equipment that has been vested to them. It is important to note that there are only two parties to the agreements that govern the use of vested rural firefighting equipment, leaving only two parties who would be considered to control this equipment- the NSW Rural Fire Service in the State sector, or councils in the Local Government sector.

The Department of Planning and Environment (inclusive of the Office of Local Government) (the Department) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

The Local Government Code of Accounting Practice and Financial Reporting confirms the State's view that it does not control these assets but provides that 'Councils need to assess whether they control any rural firefighting equipment in accordance with Australian Accounting Standards'. It would seem however, given the State's view that it does not control these assets, that these assets can only be controlled and therefore recognised by councils in the local government sector.

Despite this, many councils do not report these critical assets in their financial statements.

The continued non-recording of rural firefighting equipment in financial management systems of some councils increases the risk that these assets are not properly maintained and managed. Councils who have rural firefighting equipment vested from the NSW Rural Fire Service should recognise these assets in their financial management systems and consider their condition and useful life.

#### **Recommendation to councils**

**Councils should perform a full asset stocktake of rural firefighting equipment, including a condition assessment for 30 June 2022 financial reporting purposes.**

**Consistent with the requirements of the Australian Accounting Standards, councils should recognise this equipment as assets in their 30 June 2022 financial statements.**

### The Department should intervene where councils do not recognise rural firefighting equipment

The Department, through the Office of Local Government, requires each council to prepare financial statements in accordance with Australian Accounting Standards (accounting standards), as required by the LG Act. The State Government, through NSW Treasury (and in agreement with the Department), has concluded that under accounting standards rural firefighting equipment vested to councils is not controlled by the State, and further on balance that councils in the local government sector control this rural firefighting equipment.

The Department's role includes assessing whether intervention is appropriate with respect to council's compliance with and performance against legislative responsibilities, standards or guidelines. Given the State's clear position, it would appear that any council not recognising this equipment is non-compliant with the relevant accounting standards.

Having considered the accounting position papers prepared by the respective stakeholders, the Audit Office has advised councils and the Department that any council not recognising this equipment is not complying with the requirements of the Australian Accounting Standards.

The Department should now intervene to address this matter as a priority.

### **Recommendation to the Department**

**Consistent with the Department's role to assess council's compliance with legislative responsibilities, standards or guidelines, the Department should intervene where councils do not recognise rural firefighting equipment.**

We acknowledge that the Department has committed to working closely with NSW Treasury to educate, guide and assist councils to understand the State's view regarding ownership and recognition of rural firefighting equipment in their financial statements.

Non-recognition of this equipment may impact the financial statements audit opinions of those councils. The NSW Rural Fire Service (NSW RFS), a state government entity, has spent in excess of \$1.1 billion over the past ten years on rural firefighting activities and equipment. While confirming the State Government's position that it does not control this equipment, the NSW RFS advised it has a complete listing of the rural firefighting equipment vested to councils under section 119(2) of the *Rural Fires Act 1997*, and has provided this to the Department. The NSW RFS also confirmed that as it does not control the equipment, it is unable to confirm its value or condition.

This raises two general questions: whether these assets are being properly managed as in some instances they are purportedly not controlled by any government sector and are not recorded in either the State or the local government sector financial records, and whether in these instances there is non-compliance with accounting standards if this equipment is not recorded in the financial statements of councils. This may impact audit opinions on the financial statements of councils.

The Audit Office is conducting performance audits of the NSW Rural Fire Service (Planning and managing bushfire equipment) and the Office of Local Government (the effectiveness of local government regulation and support).